

**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
 (modified accrual basis of accounting)  
 (amounts expressed in thousands)

	<b>Fiscal Year</b>				
	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
<b>Revenues</b>					
Ad valorem taxes	\$ 88,301	\$ 96,360	\$ 102,134	\$ 107,415	\$ 113,563
Intergovernmental	47,111	42,861	30,314	46,177	44,654
Developer participation	2,038	279	650	305	15
Assessments	-	403	371	494	444
Local sales tax	40,599	42,522	39,865	42,938	52,156
Licenses	7,188	7,924	8,325	9,347	9,861
Interest on investments	13,292	14,598	6,932	4,417	3,742
Inspections	6,862	7,750	7,114	8,274	10,123
Highway maintenance refunds	797	748	1,048	627	998
Facility fees	4,194	5,717	3,427	3,586	4,360
Other fees and charges	18,318	18,031	18,422	21,866	34,397
Rents	313	336	344	238	319
Program income	-	-	2,293	2,397	3,339
Other revenues	19,870	9,806	5,125	1,947	2,286
Miscellaneous	-	-	-	4,639	2,153
<b>Total revenues</b>	<b>248,883</b>	<b>247,335</b>	<b>226,364</b>	<b>254,667</b>	<b>282,410</b>
<b>Expenditures</b>					
General government	24,566	27,199	28,528	30,547	33,007
Community development services	43,927	39,993	37,531	40,791	19,626
Public works	-	-	-	-	19,758
Public safety	70,353	78,845	84,400	91,498	95,662
Solid waste services	14,824	16,547	17,337	19,852	18,280
Leisure services	27,339	29,339	31,979	41,683	45,672
Economic development programs	2,924	3,130	2,315	3,593	3,265
Other expenditures	1,207	600	186	72	12
Capital outlay	48,299	55,889	45,233	37,948	59,388
Debt service					
Principal	11,494	9,996	16,115	10,889	12,233
Interest	6,805	6,275	-	5,680	6,580
Capital leases, including interest	-	-	-	-	-
Other debt service charges	-	59	169	265	457
<b>Total expenditures</b>	<b>251,738</b>	<b>267,872</b>	<b>263,793</b>	<b>282,818</b>	<b>313,940</b>
Less: Administrative costs charged to water and sewer	(5,580)	(6,414)	(7,060)	(8,902)	(9,416)
<b>Total expenditures</b>	<b>246,158</b>	<b>261,458</b>	<b>256,733</b>	<b>273,916</b>	<b>304,524</b>
<b>Other financing sources (uses)</b>					
Transfers in	27,145	29,534	29,472	16,102	27,801
Transfers out	(35,565)	(38,077)	(34,479)	(32,967)	(25,918)
Proceeds from borrowing	769	8	9,804	45,919	78,849
Proceeds from refunding	-	-	-	15,380	20,226
Payments to escrow agent	-	-	-	(15,380)	(20,085)
Sale of capital assets	-	-	2,452	-	-
<b>Total other financing sources (uses)</b>	<b>(7,651)</b>	<b>(8,535)</b>	<b>7,249</b>	<b>29,054</b>	<b>80,873</b>
<b>Net change in fund balances</b>	<b>\$ (4,926)</b>	<b>\$ (22,658)</b>	<b>\$ (23,120)</b>	<b>\$ 9,805</b>	<b>\$ 58,759</b>
Debt service as a percentage of noncapital expenditures (1)	9.25%	7.92%	7.64%	7.00%	7.44%

(1) Capital outlay component of ratio calculation included as follows:

1998-2001 - capital outlay expenditure line item as per above

2002-2009 - capital outlay as per reconciliation of statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities

	<b>Fiscal Year</b>				
	2005	2006	2007	2008	2009
<b>Revenues</b>					
Ad valorem taxes	\$ 120,849	\$ 125,036	\$ 144,015	\$ 151,301	\$ 180,362
Intergovernmental	45,819	49,819	55,235	61,500	65,815
Developer participation	138	1,685	740	127	141
Assessments	726	1,371	831	733	527
Local sales tax	55,954	61,496	67,179	70,313	62,442
Licenses	12,152	14,166	14,800	17,585	19,627
Interest on investments	5,599	10,041	15,094	15,982	9,764
Inspections	11,275	12,476	12,109	10,918	8,517
Highway maintenance refunds	1,548	1,157	1,377	986	1,104
Facility fees	3,733	4,118	5,605	5,638	4,040
Other fees and charges	22,168	25,466	26,629	29,658	30,975
Rents	312	389	351	310	374
Program income	2,688	2,748	4,481	2,881	2,691
Other revenues	3,474	2,491	2,888	3,605	2,410
Miscellaneous	2,235	2,113	1,383	1,076	3,461
<b>Total revenues</b>	<b>288,670</b>	<b>314,572</b>	<b>352,717</b>	<b>372,613</b>	<b>392,250</b>
<b>Expenditures</b>					
General government	35,056	35,584	33,202	37,792	35,998
Community development services	21,644	24,373	25,340	24,828	26,652
Public works	20,302	19,187	21,326	21,572	22,054
Public safety	102,760	110,337	118,848	130,476	136,794
Solid waste services	22,297	17,476	18,860	21,658	25,091
Leisure services	31,716	33,983	36,577	39,572	42,073
Economic development programs	2,643	4,003	4,456	5,329	4,399
Other expenditures	2	88	-	-	36
Capital outlay	26,984	46,277	39,899	65,634	101,497
Debt service					
Principal	13,811	14,674	16,547	15,967	20,125
Interest	7,419	8,288	9,486	9,493	10,021
Capital leases, including interest	-	-	-	-	-
Other debt service charges	222	665	275	307	335
<b>Total expenditures</b>	<b>284,856</b>	<b>314,935</b>	<b>324,816</b>	<b>372,628</b>	<b>425,075</b>
Less: Administrative costs charged to water and sewer	(10,663)	-	-	-	-
<b>Total expenditures</b>	<b>274,193</b>	<b>314,935</b>	<b>324,816</b>	<b>372,628</b>	<b>425,075</b>
<b>Other financing sources (uses)</b>					
Transfers in	16,380	16,932	22,499	22,730	36,820
Transfers out	(32,428)	(30,707)	(37,818)	(55,219)	(59,991)
Proceeds from borrowing	21,212	71,211	7,011	54,279	56,281
Proceeds from refunding	-	-	-	-	14,759
Payments to escrow agent	-	-	-	-	(14,284)
Sale of capital assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>5,164</b>	<b>57,436</b>	<b>(8,308)</b>	<b>21,790</b>	<b>33,585</b>
<b>Net change in fund balances</b>	<b>\$ 19,641</b>	<b>\$ 57,073</b>	<b>\$ 19,593</b>	<b>\$ 21,775</b>	<b>\$ 760</b>
Debt service as a percentage of noncapital expenditures	8.73%	8.34%	8.96%	8.09%	8.85%